

CHAPTER 1156**SALES AND USE TAX EXEMPTION FOR ORGAN
PROCUREMENT ORGANIZATIONS***H.F. 2374*

AN ACT exempting sales made to and services performed for organ procurement organizations from the state sales, services, and use taxes.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 422.45, Code Supplement 1997, is amended by adding the following new subsection:

NEW SUBSECTION. 52. The gross receipts from the sale of tangible property or from services performed, rendered, or furnished to a statewide nonprofit organ procurement organization, as defined in section 142C.2.

Approved April 27, 1998

CHAPTER 1157**INTERCEPTION OF COMMUNICATIONS — SUNSET PROVISION REPEAL***H.F. 2480*

AN ACT to repeal the future repeal of the interception of communications chapter.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 808B.9, Code 1997, is repealed.

Approved April 27, 1998

CHAPTER 1158**UNEMPLOYMENT COMPENSATION BENEFITS — PROOF OF VOLUNTARY QUIT***S.F. 492*

AN ACT relating to unemployment compensation benefits concerning proof of whether a person has voluntarily quit employment.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 96.6, subsection 2, Code 1997, is amended to read as follows:

2. **INITIAL DETERMINATION.** A representative designated by the director shall promptly notify all interested parties to the claim of its filing, and the parties have ten days from the date of mailing the notice of the filing of the claim by ordinary mail to the last known address to protest payment of benefits to the claimant. The representative shall promptly examine the claim and any protest, take the initiative to ascertain relevant information concerning the claim, and, on the basis of the facts found by the representative, shall

determine whether or not the claim is valid, the week with respect to which benefits shall commence, the weekly benefit amount payable and its maximum duration, and whether any disqualification shall be imposed. The claimant has the burden of proving that the claimant meets the basic eligibility conditions of section 96.4. The employer has the burden of proving that the claimant is disqualified for benefits pursuant to section 96.5, except as provided by this subsection. ~~However, the~~ The claimant has the initial burden to produce evidence showing that the claimant is not disqualified for benefits in cases involving section 96.5, ~~subsection 1, paragraphs "a" through "h", and subsection 10,~~ and has the burden of proving that a voluntary quit pursuant to section 96.5, subsection 1, was for good cause attributable to the employer and that the claimant is not disqualified for benefits in cases involving section 96.5, subsection 1, paragraphs "a" through "h". Unless the claimant or other interested party, after notification or within ten calendar days after notification was mailed to the claimant's last known address, files an appeal from the decision, the decision is final and benefits shall be paid or denied in accordance with the decision. If an administrative law judge affirms a decision of the representative, or the appeal board affirms a decision of the administrative law judge allowing benefits, the benefits shall be paid regardless of any appeal which is thereafter taken, but if the decision is finally reversed, no employer's account shall be charged with benefits so paid and this relief from charges shall apply to both contributory and reimbursable employers, notwithstanding section 96.8, subsection 5.

Approved May 5, 1998

CHAPTER 1159

MUNICIPAL TORT LIABILITY EXCEPTIONS FOR SKATEBOARDING AND IN-LINE SKATING

S.F. 2277

AN ACT providing for exceptions to municipal tort liability for skateboarding and in-line skating.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 670.4, Code 1997, is amended by adding the following new subsections:

NEW SUBSECTION. 14. Any claim based upon or arising out of a claim of negligent design or specification, negligent adoption of design or specification, or negligent construction or reconstruction of a public facility designed for purposes of skateboarding or in-line skating that was constructed or reconstructed in accordance with a generally recognized engineering or safety standard, criteria, or design theory in existence at the time of the construction or reconstruction.

NEW SUBSECTION. 15. Any claim based upon or arising out of an act or omission of an officer or employee of the municipality or the municipality's governing body by a person skateboarding or in-line skating on public property when the person knew or reasonably should have known that the skateboarding or in-line skating created a substantial risk of injury to the person and was voluntarily in the place of risk. The exemption from liability contained in this subsection shall only apply to claims for injuries or damage resulting from the risks inherent in the activities of skateboarding or in-line skating.

Approved May 5, 1998